

This section which is composed of accounting and non-accounting data is presented in order to provide the reader with additional information as an aid to understanding the financial activities of the governmental unit.

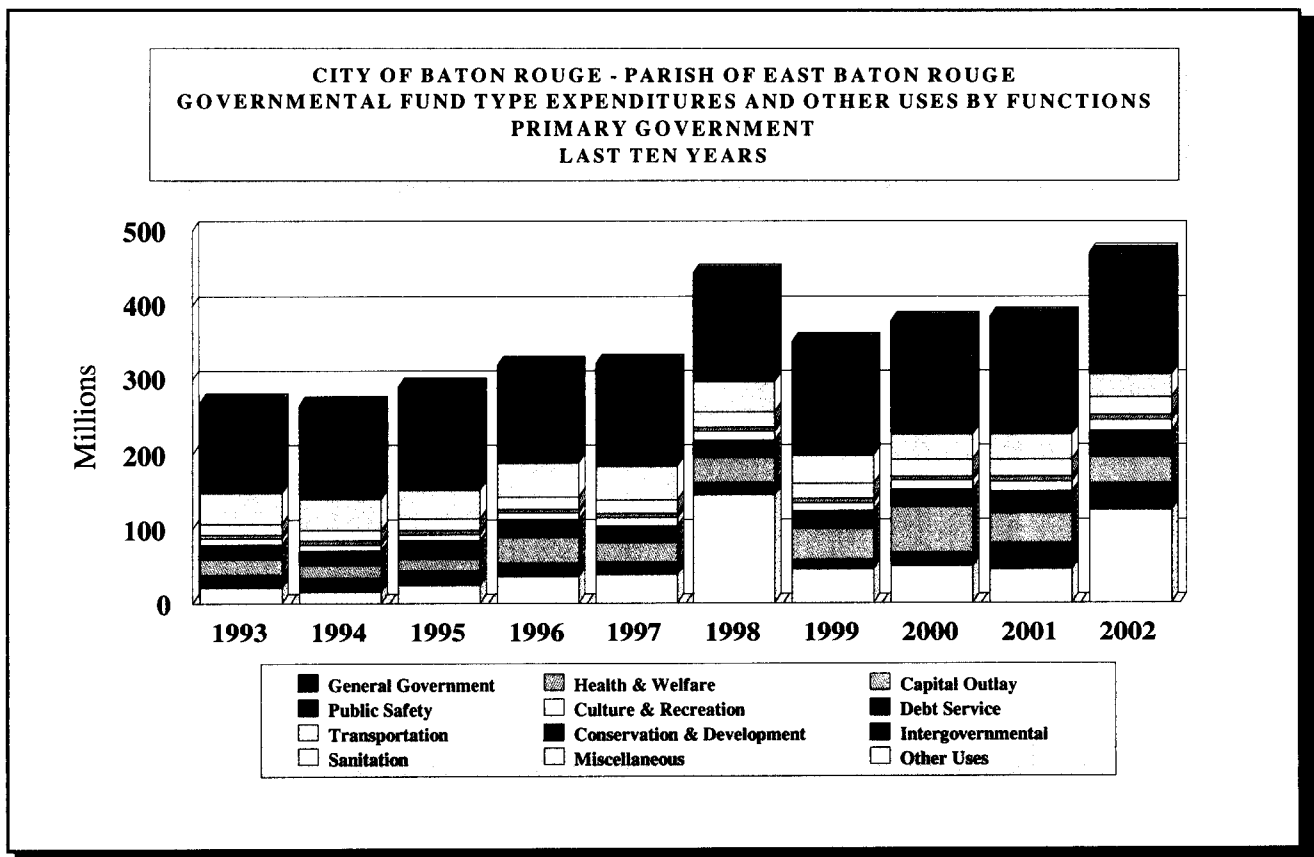
CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
GOVERNMENTAL FUND TYPE EXPENDITURES AND OTHER USES BY FUNCTIONS
PRIMARY GOVERNMENT
LAST TEN YEARS

<u>Year</u>	<u>Total (1)</u>	<u>General Government</u>	<u>Public Safety</u>	<u>Trans- portation</u>	<u>Sanitation</u>	<u>Health and Welfare</u>
1993	\$268,986,629	\$49,602,791	\$ 70,764,745	\$40,872,378	\$14,834,208	\$4,580,032
1994	265,309,202	50,232,560	74,158,451	41,307,164	15,069,530	4,703,574
1995	290,267,262	54,021,789 (3)	82,767,969 (3)	38,784,240	15,731,515	4,911,308
1996	319,779,315	44,058,708	86,700,228	45,689,687	16,229,461	4,966,789
1997	322,306,070	46,967,482	90,871,356	44,625,709	19,269,426	5,490,266
1998	443,619,969	50,119,584	96,422,826	40,283,982	20,224,396	6,471,130
1999	351,391,004	54,017,146	98,944,490	36,891,317	20,701,834	6,210,161
2000	378,181,375	50,625,426	100,598,273	33,896,014	21,839,759	5,918,579
2001	384,707,767	51,845,747	106,812,339	32,773,354	22,495,257	6,469,321
2002	472,032,493	57,640,679	108,260,680	30,455,778	22,541,727	7,760,560

- (1) Includes expenditures and other uses of General Fund, Special Revenue Funds, Debt Service Funds, and Capital Projects Funds.
- (2) The miscellaneous function is used for items which cannot be properly classified under the other ten functions.
- (3) In compliance with Governmental Accounting Standards Board Statement No. 24, "Accounting and Financial Reporting for Certain Grants and Other Financial Assistance," expenditures previously classified under general government and public safety have been re-classified as other uses.
- (4) In accordance with the legally binding Local Services Agreement currently existing between the City of Baton Rouge and the Parish of East Baton Rouge, the operating transfer from the Parish Sub Fund to the City Sub Fund increased in 1998. Also, a payment was made to the refunded bond escrow agent for the defeasance of several City and Parish bond issues.
- (5) In compliance with Governmental Accounting Standards Board Statement No. 34, "Basic Financial Statements - and Management's Discussion and Analysis - for State and Local Governments," transfers to discretely presented component units previously classified as other uses have been re-classified as intergovernmental expenditures.
- (6) A payment was made to refund the outstanding portion of the State Municipal Police Employees Retirement System Note.

Source: Comprehensive Annual Financial Report

<u>Culture and Recreation</u>	<u>Conservation and Development</u>	<u>Miscellaneous (2)</u>	<u>Capital Outlay</u>	<u>Debt Service</u>	<u>Inter-governmental</u>	<u>Other Uses</u>
\$ 8,553,083	\$19,160,199	\$ --	\$22,571,460	\$17,090,921	\$ 59,271	\$ 20,897,541
8,931,876	19,007,729	--	17,583,398	18,898,135	59,528	15,357,257
9,219,762	24,381,475	2,141	16,531,220	19,971,045	62,521	23,882,277 (3)
9,698,050	23,055,882	--	33,992,571	20,404,158	62,443	34,921,338
10,481,478	21,522,898	26,956	26,995,425	18,169,278	70,526	37,815,270
11,418,611	22,932,155	--	32,523,169	17,015,904	73,286	146,134,926 (4)
11,346,276	23,416,272	--	40,819,328	12,894,116	70,505	46,079,559
12,094,134	24,052,326	--	61,163,313	17,736,581	70,618	50,186,352
14,562,080	28,718,968	--	40,312,819	22,408,477	11,870,634 (5)	46,438,771 (5)
15,360,083	34,616,566	--	34,332,975	23,911,864	12,052,083	125,099,498 (6)



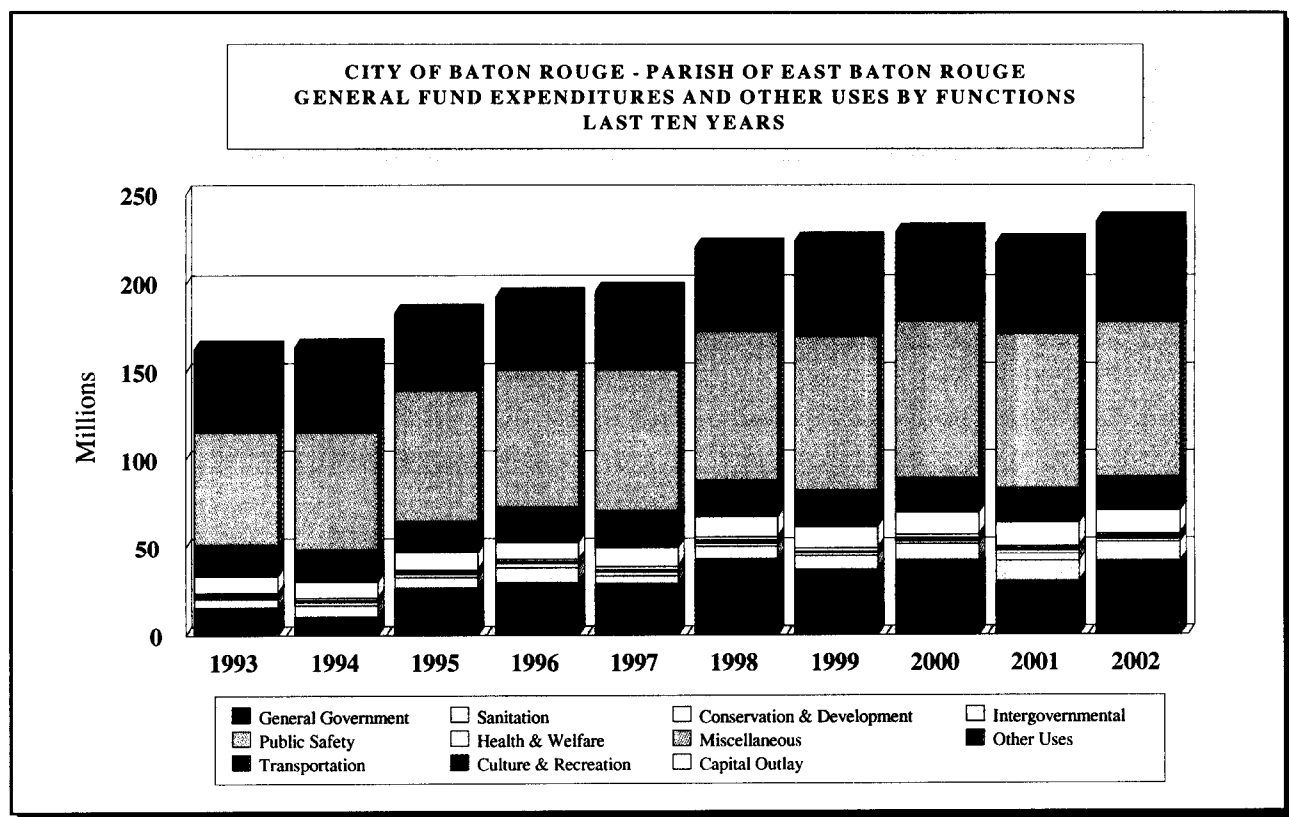
**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
GENERAL FUND EXPENDITURES AND OTHER USES BY FUNCTIONS
LAST TEN YEARS**

<u>Year</u>	<u>Total</u>	<u>General Government</u>	<u>Public Safety</u>	<u>Trans- portation</u>	<u>Sanitation</u>	<u>Health and Welfare</u>
1993	\$162,823,036	\$46,931,374	\$63,812,266	\$17,968,435	\$ 9,235,737	\$1,416,986
1994	163,581,634	47,658,854	66,813,473	18,020,614	9,359,876	1,322,268
1995	183,549,046	43,512,173 (2)	74,703,520 (2)	18,088,978	9,793,321	1,456,043
1996	192,866,934	41,107,486	78,379,920	20,088,917	10,120,664	1,398,596
1997	195,909,562	43,978,768	80,763,912	20,890,759	11,257,478	1,499,823
1998	220,113,074	46,843,956	84,767,333	20,700,360	11,989,912	1,649,605
1999	223,433,990	53,016,676	87,896,333	20,661,129	12,268,134	1,657,568
2000	228,695,866	49,546,646	89,246,620	20,066,465	12,833,300	1,644,784
2001	222,257,102	51,063,982	87,451,882	19,641,058	13,073,045	1,607,790
2002	235,325,513	56,892,370	88,472,988	18,991,378	12,990,405	1,539,683

- (1) The miscellaneous function is used for items which cannot be properly classified under the other ten functions.
- (2) In compliance with Governmental Accounting Standards Board Statement No. 24, "Accounting and Financial Reporting for Certain Grants and Other Financial Assistance," expenditures previously classified under general government and public safety have been reclassified as other uses.
- (3) In accordance with the legally binding Local Services Agreement currently existing between the City of Baton Rouge and the Parish of East Baton Rouge, the operating transfer from the Parish Sub Fund to the City Sub Fund increased in 1998.
- (4) In compliance with Governmental Accounting Standards Board Statement No. 34, "Basic Financial Statements - and Management's Discussion and Analysis - for State and Local Governments," transfers to discretely presented component units previously classified as other uses have been re-classified as intergovernmental expenditures.
- (5) Beginning in 2002, capital outlay expenditures for General Fund operating budgets have been recorded in the Capital Projects Fund.

Source: Comprehensive Annual Financial Report

<u>Culture and Recreation</u>	<u>Conservation and Development</u>	<u>Miscellaneous (1)</u>	<u>Capital Outlay</u>	<u>Inter-governmental</u>	<u>Other Uses</u>
\$1,041,409	\$ 1,342,616	--	\$4,708,752	\$ 59,271	\$16,306,190
919,117	1,821,389	--	6,321,756	59,528	11,284,759
952,927	1,757,039	--	5,940,759	62,521	27,281,765 (2)
1,115,012	1,990,203	--	8,081,381	62,443	30,522,312
1,081,844	2,278,001	--	4,103,964	70,526	29,984,487
1,439,533	2,196,926	--	7,203,044	73,286	43,249,119 (3)
1,174,082	1,815,828	--	7,280,484	70,505	37,593,251
1,448,020	2,152,670	--	9,139,235	70,618	42,547,508
1,221,336	1,915,033	--	4,219,980	10,923,404 (4)	31,139,592 (4)
1,342,224	1,738,185	--	-- (5)	11,104,853	42,253,427 (5)



CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
GOVERNMENTAL FUND TYPE REVENUES AND OTHER FINANCING SOURCES
PRIMARY GOVERNMENT
LAST TEN YEARS

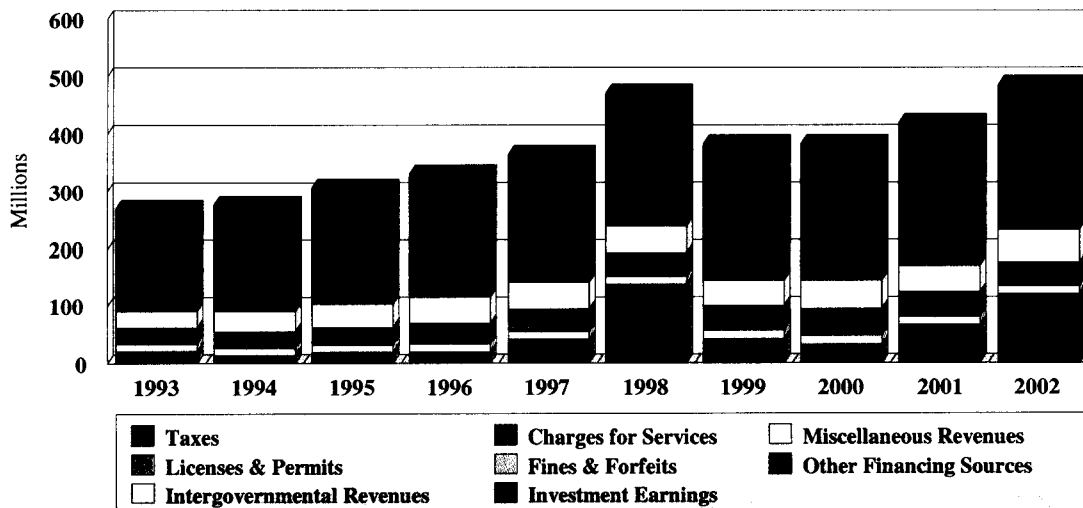
<u>Year</u>	<u>Total (1)</u>	<u>Taxes</u>	<u>Licenses and Permits</u>	<u>Inter- governmental Revenues</u>	<u>Charges for Services</u>	<u>Fines and Forfeits</u>
1993	\$267,473,153	\$174,284,706	\$3,037,947	\$28,161,618	\$22,330,799	\$2,131,460
1994	275,120,767	182,063,264	2,997,316	34,237,501	23,140,340	2,061,064
1995	307,651,235	201,318,217	2,821,922	40,729,266	23,228,832	1,667,922
1996	331,612,577	213,835,500	3,157,223	44,242,005	29,559,869	1,931,575
1997	365,437,976	221,051,652	3,065,678	47,595,813	30,272,957	1,975,000
1998	473,295,625	231,463,834	3,053,896	45,235,023	31,464,891	1,453,303
1999	382,298,028	234,567,952	3,333,017	45,756,884	31,274,432	2,041,949
2000	382,304,960	234,263,527	3,175,718	50,363,986	33,420,104	2,330,863
2001	420,448,983	246,633,408	3,105,601	46,953,068	32,499,844	1,886,045
2002	487,129,393	252,816,183	3,259,749	54,544,969	34,758,894	1,894,990

- (1) Includes revenues and other financing sources of General Fund, Special Revenue Funds, Debt Service Funds, and Capital Projects Funds.
- (2) City of Baton Rouge issued \$19,325,000 in Sales Tax Revenue Bonds
- (3) City of Baton Rouge issued \$94,450,000 and the Parish of East Baton Rouge issued \$4,600,000 in Sales Tax Revenue Bonds.
- (4) The Parish of East Baton Rouge executed a loan agreement with the Louisiana Local Government Environmental Facilities and Community Development Authority (the "LCDA") in the amount of \$12,000,000.
- (5) City of Baton Rouge issued \$23,625,000 in Sales Tax Revenue Bonds
- (6) City of Baton Rouge issued \$25,900,000 in Variable Rate Taxable Refunding Bonds and \$47,550,000 in Fixed Rate Taxable Refunding Bonds.

Source: Comprehensive Annual Financial Report

<u>Investment Earnings</u>	<u>Miscel- laneous Revenues</u>	<u>Other Financing Sources</u>
\$ 2,346,058	\$13,597,402	\$21,583,163
3,177,834	12,884,323	14,559,125
5,158,003	13,244,992	19,482,081
5,147,317	13,448,110	20,290,978
6,166,708	13,183,505	42,126,663 (2)
7,739,227	14,252,772	138,632,679 (3)
8,130,317	14,178,816	43,014,661 (4)
11,155,967	14,425,412	33,169,383
9,899,112	14,144,221	65,327,684 (5)
5,060,474	14,715,386	120,078,748 (6)

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
GOVERNMENTAL FUND TYPE REVENUES AND OTHER FINANCING SOURCES
PRIMARY GOVERNMENT
LAST TEN YEARS**



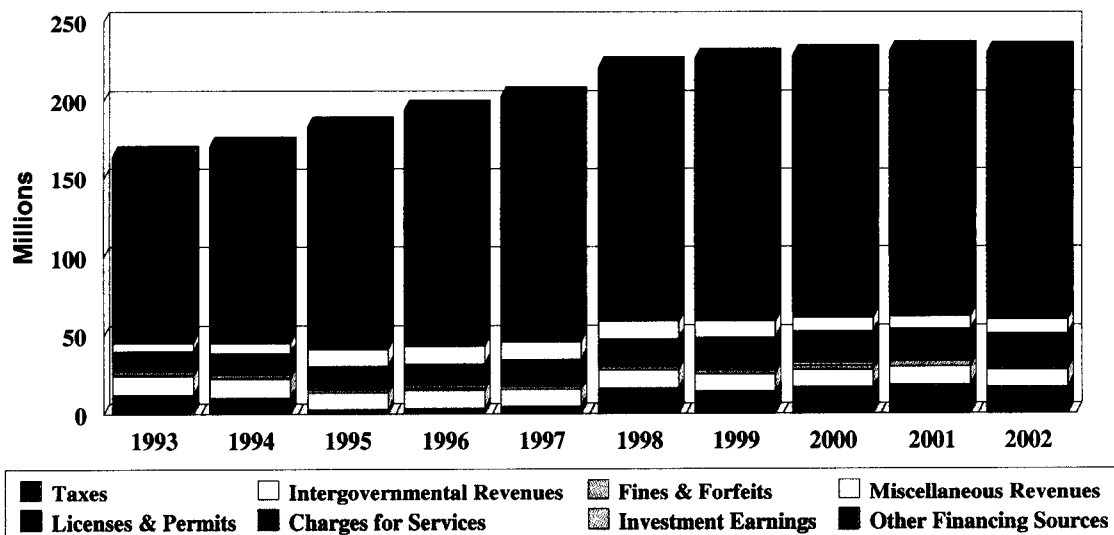
**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
GENERAL FUND REVENUES AND OTHER FINANCING SOURCES
LAST TEN YEARS**

<u>Year</u>	<u>Total</u>	<u>Taxes</u>	<u>Licenses and Permits</u>	<u>Inter- governmental Revenues</u>	<u>Charges for Services</u>	<u>Fines and Forfeits</u>
1993	\$164,691,611	\$116,416,988	\$2,512,143	\$ 5,202,725	\$12,637,412	\$2,131,460
1994	170,789,885	122,261,708	2,754,084	6,290,476	13,566,792	1,819,888
1995	183,273,574	138,854,383	2,589,576	10,470,949	13,967,669	1,424,165
1996	193,788,312	147,305,845	2,914,367	11,263,149	14,154,692	1,529,699
1997	202,981,555	153,338,987	2,826,921	11,302,459	16,225,701	1,567,444
1998	221,624,801	159,561,146	2,799,733	11,066,268	16,439,149	1,162,126
1999	226,998,291	164,277,924	3,070,913	11,056,363	18,997,254	1,409,358
2000	228,926,402	164,332,179	2,838,900	9,317,378	19,294,735	1,689,015
2001	231,504,945	165,876,719	2,759,106	9,190,639	18,506,335	1,546,660
2002	230,744,130	167,411,480	2,915,318	9,478,103	19,549,596	1,438,317

* In accordance with the legally binding Local Services Agreement currently existing between the City of Baton Rouge and the Parish of East Baton Rouge, the operating transfer from the Parish Sub Fund to the City Sub Fund increased in 1998.

<u>Investment Earnings</u>	<u>Miscel- laneous Revenues</u>	<u>Other Financing Sources</u>
\$736,657	\$ 12,941,716	\$ 12,112,510
1,157,794	12,433,310	10,505,833
1,946,589	11,315,402	2,704,841
1,643,647	11,041,980	3,934,933
1,903,366	11,079,248	4,737,429
2,305,662	11,865,060	16,425,657 *
2,093,016	11,548,371	14,545,092
2,945,016	11,553,945	16,955,234
3,349,954	11,228,636	19,046,896
1,234,692	11,181,424	17,535,200

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
GENERAL FUND REVENUES AND OTHER FINANCING SOURCES
LAST TEN YEARS**



CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
GENERAL FUND TAX REVENUES BY SOURCE
LAST TEN YEARS

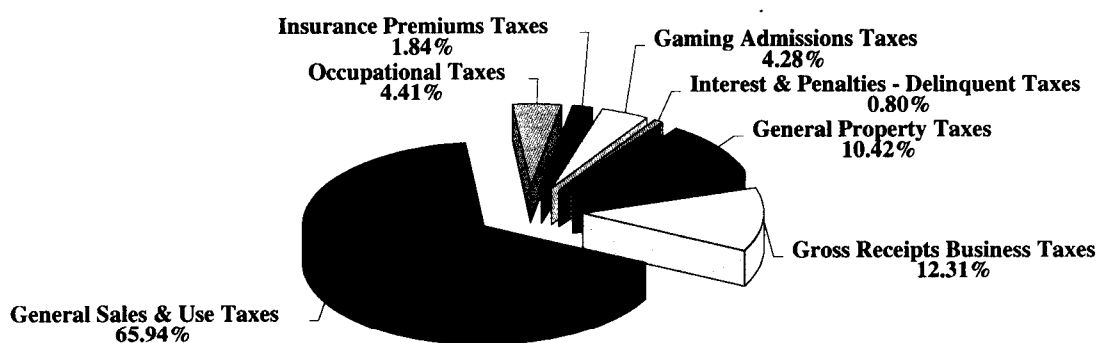
<u>Year</u>	<u>Total</u>	<u>General Property Taxes</u>	<u>Gross Receipts Business Taxes</u>	<u>General Sales and Use Taxes</u>	<u>Occupancy Taxes</u>	<u>Occu- pational Taxes</u>
1993	\$116,416,988	\$12,317,734	\$16,892,534	\$ 78,051,237	\$ --	\$5,560,704
1994	122,261,708	12,455,036	16,692,577	81,881,889	--	5,620,602
1995	138,854,383	13,112,531	18,526,515	88,885,089	--	6,057,817
1996	147,305,845	13,488,009	17,878,832	96,451,955	--	5,847,445
1997	153,338,987	14,365,475	18,298,419	99,559,762	--	6,612,191
1998	159,561,146	15,153,213	18,554,173	105,532,011	--	6,675,712
1999	164,277,924	15,495,132	18,540,984	110,631,364	--	7,101,452
2000	164,332,179	15,383,050	20,503,808	110,176,695	--	7,113,392
2001	165,876,719	16,650,545	22,835,795	107,989,967	--	7,092,503
2002	167,411,480	17,364,141	20,507,647	109,890,937	772,347 *	7,343,976

* During 2002, occupancy taxes previously recorded in the Riverside Centroplex Fund were deposited to the General Fund.

Source: Comprehensive Annual Financial Report

<u>Insurance Premiums Taxes</u>	<u>Gaming Admissions Taxes</u>	<u>Interest and Penalties- Delinquent Taxes</u>
\$2,279,684	\$ --	\$1,315,095
2,416,304	1,877,979	1,317,321
2,969,461	8,254,369	1,048,601
2,817,827	8,626,811	2,194,966
2,816,105	10,028,668	1,658,367
2,790,832	9,415,495	1,439,710
2,955,211	8,216,068	1,337,713
2,832,468	7,010,225	1,312,541
2,947,040	7,054,025	1,306,844
3,071,734	7,131,320	1,329,378

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
GENERAL FUND TAX REVENUES BY SOURCE
FOR THE YEAR ENDED DECEMBER 31, 2002**



**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
PROPERTY TAX LEVIES AND COLLECTIONS
LAST TEN YEARS**

EXHIBIT J - 6

<u>Year</u>	<u>Total Tax Levy</u>	<u>Collections</u>	<u>Percent of Levy Collected</u>	<u>Prior Year Tax Collections</u>	<u>Total Tax Collections</u>	<u>Ratio of Total Collections to Tax Levy</u>
<u>City of Baton Rouge Sub Fund</u>						
1992	\$6,942,024	\$6,723,979	96.86 %	\$234,103	\$6,958,082	100.23 %
1993	7,207,838	6,996,135	97.06	154,782	7,150,917	99.21
1994	7,346,852	7,186,633	97.82	164,460	7,351,093	100.06
1995	7,630,188	7,446,243	97.59	134,131	7,580,374	99.35
1996	7,923,458	7,756,358	97.89	126,883	7,883,241	99.49
1997	8,253,582	8,063,699	97.70	140,344	8,204,043	99.40
1998	8,662,650	8,388,954	96.84	97,277	8,486,231	97.96
1999	8,924,989	8,782,957	98.41	136,608	8,919,565	99.94
2000	9,233,409	9,056,440	98.08	105,071	9,161,511	99.22
2001	9,412,866	9,171,828	97.44	107,678	9,279,506	98.58
2002	9,622,772					
<u>Parish of East Baton Rouge Sub Fund</u>						
1992	\$4,891,539	\$4,676,694	95.61 %	\$148,676	\$4,825,370	98.65 %
1993	5,109,437	4,870,910	95.33	122,709	4,993,619	97.73
1994	5,255,610	5,062,722	96.33	137,405	5,200,127	98.94
1995	5,477,704	5,297,728	96.71	77,330	5,375,058	98.13
1996	5,698,781	5,530,813	97.05	79,484	5,610,297	98.45
1997	6,158,765	5,980,058	97.10	145,285	6,125,343	99.46
1998	6,635,226	6,422,070	96.79	52,132	6,474,202	97.57
1999	6,942,479	6,758,323	97.35	60,835	6,819,158	98.22
2000	7,172,500	6,939,318	96.75	67,904	7,007,222	97.70
2001	7,593,434	7,355,336	96.86	57,340	7,412,676	97.62
2002	7,946,684					

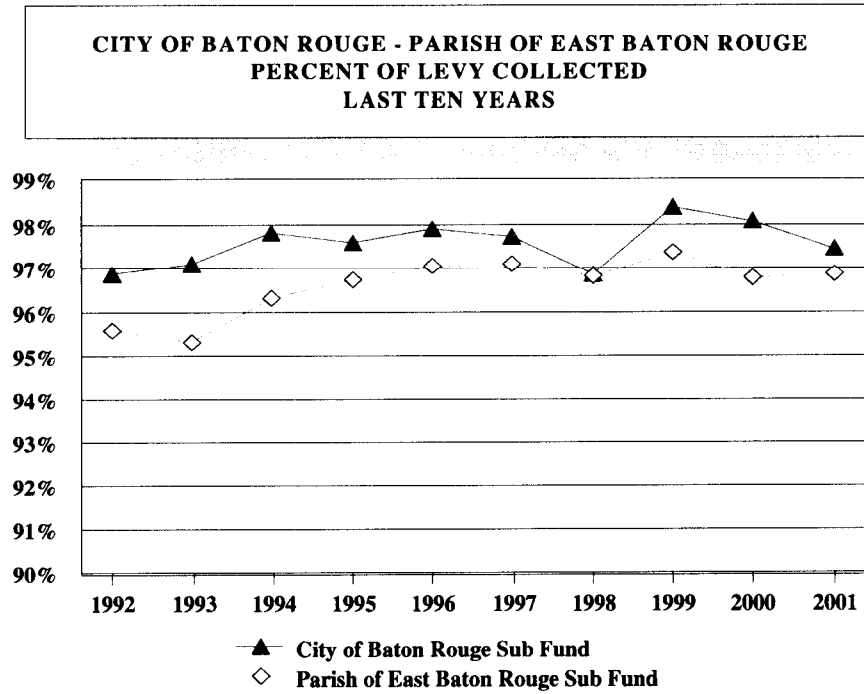
"Total Tax Levy" represents the taxpayer portion of the original levy of the Assessor and is the amount to be paid by the taxpayer. The amounts to be paid by the taxpayer are ultimately collected in full except for adjustments due to assessment errors or delayed homestead exemptions.

Source: East Baton Rouge Parish Assessor's Grand Recapitulation of the Assessment Roll for the Parish of East Baton Rouge.

Continued

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
PROPERTY TAX LEVIES AND COLLECTIONS
LAST TEN YEARS**

EXHIBIT J - 6
(Continued)



CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
ASSESSED AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY
LAST TEN YEARS

EXHIBIT J - 7

<u>Year</u>	<u>Assessed Value</u>	<u>Estimated Actual Value</u>	<u>Ratio of Total Assessed Value to Total Estimated Actual Value*</u>
<u>City of Baton Rouge</u>			
1993	\$ 824,695,370	\$ 7,497,230,636	11 %
1994	840,600,932	7,641,826,655	11
1995	873,019,222	7,936,538,382	11
1996	932,171,540	8,474,286,727	11
1997	971,009,652	8,827,360,473	11
1998	1,019,135,241	9,264,865,827	11
1999	1,049,998,711	9,545,442,827	11
2000	1,107,123,367	10,064,757,882	11
2001	1,128,641,029	10,260,372,991	11
2002	1,153,809,550	10,489,177,727	11
<u>Parish of East Baton Rouge</u>			
1993	\$1,627,894,980	\$14,799,045,164	11 %
1994	1,674,869,070	15,226,082,455	11
1995	1,738,389,370	15,803,539,727	11
1996	1,864,291,960	16,948,108,764	11
1997	1,984,916,760	18,044,697,818	11
1998	2,110,523,938	19,186,581,255	11
1999	2,196,149,252	19,964,993,200	11
2000	2,324,089,310	21,128,084,636	11
2001	2,437,458,220	22,158,711,091	11
2002	2,533,605,400 **	23,032,776,364	11

*Actual Valuation (Market Value) as Compared to Assessed Valuation

Residential properties are assessed at 10% of fair market value; other property and electric cooperative properties, excluding land, are to be assessed at 15%; and public service properties, excluding land, are to be assessed at 25% of fair market value. The overall assessed value is estimated to be 11% of actual market value.

**Exempt Properties

Does not include exempt assessed valuations as follows:

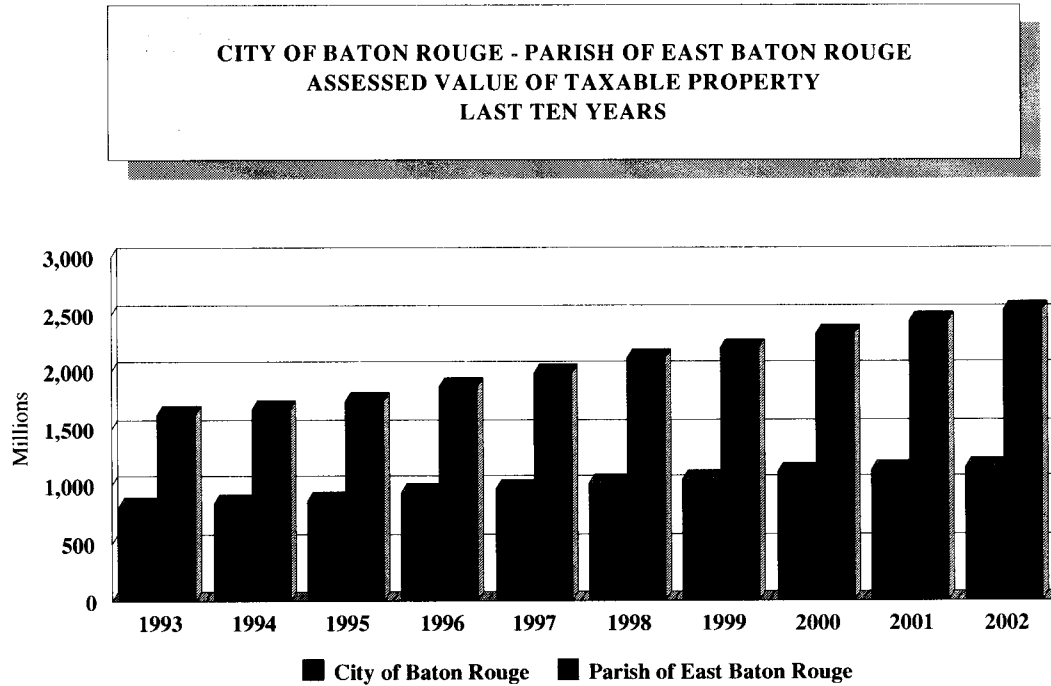
	<u>2002</u>	<u>2001</u>
(a) Manufacturing plants under a ten-year contract	\$518,695,478	\$554,836,251
(b) Churches, schools, and government buildings	<u>61,120,413</u>	<u>58,901,250</u>
Total Exempt Properties	<u>\$579,815,891</u>	<u>\$613,737,501</u>

Source: East Baton Rouge Parish Assessor's Grand Recapitulation of the Assessment Roll for the Parish of East Baton Rouge.

Continued

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
ASSESSED AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY
LAST TEN YEARS**

EXHIBIT J - 7
(Continued)



**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
PROPERTY TAX RATES AND TAX LEVIES - DIRECT AND OVERLAPPING GOVERNMENTS (1)
LAST TEN YEARS**

<u>Year</u>	<u>City</u>	<u>Parish</u>				
	<u>Operating</u>	<u>Operating</u>	<u>Debt Service (2)</u>	<u>Mosquito and Rodent Tax</u>	<u>Emergency Medical Services</u>	<u>Library Board of Control</u>
<u>TAX RATES (mills per dollar)</u>						
1993	8.74	4.38	2.85	1.25	3.13	8.33
1994	8.74	4.38	2.85	1.23	3.13	8.33
1995	8.74	4.38	2.85	1.23	3.13	8.33
1996	8.50	4.20	1.22	1.18	3.00	11.10
1997	8.50	4.20	0.63	1.18	3.00	11.10
1998	8.50	4.20	--	1.18	3.00	11.10
1999	8.50	4.20	--	1.18	3.00	11.10
2000	8.34	4.06	--	1.14	2.90	10.72
2001	8.34	4.06	--	1.14	2.90	10.72
2002	8.34	4.06	--	1.14	2.90	10.72

<u>TAX LEVIES</u>						
1993	\$7,207,838	\$7,130,180	\$4,639,501	\$2,034,869	\$5,095,311	\$13,560,365
1994	7,346,852	7,335,927	4,773,377	2,060,089	5,242,340	13,951,659
1995	7,630,188	7,614,145	4,954,410	2,138,219	5,441,159	14,480,783
1996	7,923,458	7,830,026	2,274,436	2,199,865	5,592,876	20,693,641
1997	8,253,582	8,336,650	1,250,498	2,342,202	5,954,750	22,032,576
1998	8,662,650	8,864,201	--	2,490,418	6,331,572	23,426,816
1999	8,924,989	9,223,827	--	2,591,456	6,588,448	24,377,257
2000	9,233,409	9,435,803	--	2,649,462	6,739,859	24,914,237
2001	9,412,866	9,896,080	--	2,778,702	7,068,629	26,129,552
2002	9,622,772	10,286,438	--	2,888,310	7,347,456	27,160,250

The tax levies represent the original levy of the Assessor and include the homestead exemption amount.

All taxes are billed when assessment rolls are filed during the month of November of the current tax year. Taxes become delinquent on January 1 of the following year. Penalty for delinquent taxes is 15% per annum. No discounts are allowed for taxes, and there is no provision for partial payments.

Taxpayers who have not paid their taxes by January 2 of each year are notified by the Sheriff through registered mail that all taxes must be paid within 20 days from the date of notice. After expiration of the 20th day, the Sheriff shall sell the least quantity of property of any debtor which any bidder will buy for the amount of taxes, interest and cost due.

By agreement, the East Baton Rouge Parish Sheriff is the tax collector for City property taxes and receives a commission of 4.5% of total taxes collected for the City. The Sheriff, as provided by State Law, is the official tax collector of general property taxes levied by the Parish and Parish Special Districts.

<u>School District</u>	<u>Recreation and Park</u>	<u>Law Enforcement District</u>	<u>Assessor's Salary and Expense Fund</u>	<u>Total</u>
<u>TAX RATES (mills per dollar)</u>				
37.84	9.45	8.09	1.60	85.66
45.34	9.45	14.99	1.60	100.04
45.34	11.45	14.99	1.60	102.04
43.45	10.97	14.99	1.53	100.14
43.45	10.95	14.99	1.53	99.53
43.45	10.95	14.99	1.53	98.90
43.45	10.95	14.99	1.53	98.90
43.45	10.95	14.99	1.48	98.03
43.45	10.95	14.99	1.48	98.03
43.45	10.95	14.99	1.48	98.03

TAX LEVIES

\$61,599,546	\$15,383,608	\$13,169,670	\$2,604,632	\$132,425,520
75,938,564	15,827,513	25,106,287	2,679,791	160,262,399
78,818,574	19,904,558	26,058,457	2,781,423	169,821,916
81,003,486	20,451,283	27,945,737	2,852,367	178,767,175
86,244,633	21,734,839	29,753,902	3,036,923	188,940,555
91,702,265	23,110,237	31,636,754	3,229,102	199,454,015
95,422,686	24,047,834	32,920,277	3,360,108	207,456,882
100,981,681	25,448,778	34,838,099	3,439,652	217,680,980
105,907,560	26,690,168	36,537,499	3,607,438	228,028,494
110,085,155	27,742,979	37,978,745	3,749,736	236,861,841

(1) Not included are the following: Consolidated Road Lighting District No. 1, Consolidated Garbage District No. 1, St. George Fire Protection District, Alsen Fire Protection District, Brownsfield Fire Protection District, Central Fire Protection District, Eastside Fire Protection District, East Baton Rouge Parish Fire Protection District No. 6, Downtown Development District, Pontchartrain Levee District, Comite Diversion Canal, Baton Rouge Municipal Fire Salaries and Benefits, City of Baker and City of Zachary. These represent isolated areas that affect less than a majority of City-Parish residents.

(2) Parishwide debt.

Source: East Baton Rouge Parish Assessor's Grand Recapitulation of the Assessment Roll for the Parish of East Baton Rouge

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
PRINCIPAL TAXPAYERS
DECEMBER 31, 2002**

EXHIBIT J - 9

<u>Taxpayer</u>	<u>Type of Business</u>	<u>2002 Assessed Valuation (1)</u>	<u>Percentage of Total Assessed Valuation</u>
ExxonMobil Corporation	Petroleum Products	\$179,799,210	7.10 %
Entergy, Inc.	Electric and Gas Utility	57,982,360	2.29
Bellsouth Communications	Telephone Utility	51,590,760	2.04
Georgia-Pacific Corporation	Pulp and Paper Products	49,656,890	1.96
Hibernia National Bank	Bank	26,421,300	1.04
Bank One	Bank	25,237,100	1.00
Baton Rouge Water Company	Water Utility	15,201,680	0.60
Formosa Plastics	Plastic Manufacturer	14,303,000	0.56
Union Planters Bank	Bank	12,706,100	0.50
Wal-Mart	Retail Store	<u>11,889,500</u>	<u>0.47</u>
		<u><u>\$444,787,900</u></u>	<u><u>17.56 %</u></u>

(1) Source: East Baton Rouge Parish Assessor's Office

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
SPECIAL ASSESSMENT COLLECTIONS
LAST TEN YEARS**

EXHIBIT J - 10

<u>Year</u>	<u>Assessments Beginning of Year</u>	<u>Additions and Adjustments</u>	<u>Collections</u>	<u>Assessments End of Year</u>
1993	\$455,873	(\$139,568)	\$17,680	\$298,625
1994	298,625	2,333	12,395	288,563
1995	288,563	4,602	4,296	288,869
1996	288,869	180	12,607	276,442
1997	276,442	(29,011)	5,395	242,036
1998	242,036	220,938	15,765	447,209
1999	447,209	--	43,776	403,433
2000	403,433	588	34,384	369,637
2001	369,637	370	42,271	327,736
2002	327,736	--	17,671	310,065 (1)

(1) Assessments End of Year includes \$40,497 for paving assessments accounted for in the General Fund. Street lighting assessments in the amount of \$13,957 are accounted for in the Miscellaneous Capital Improvements Fund. Sewer assessments in the amount of \$255,611 are accounted for in the Comprehensive Sewerage System Fund.

Source: Finance Department Records

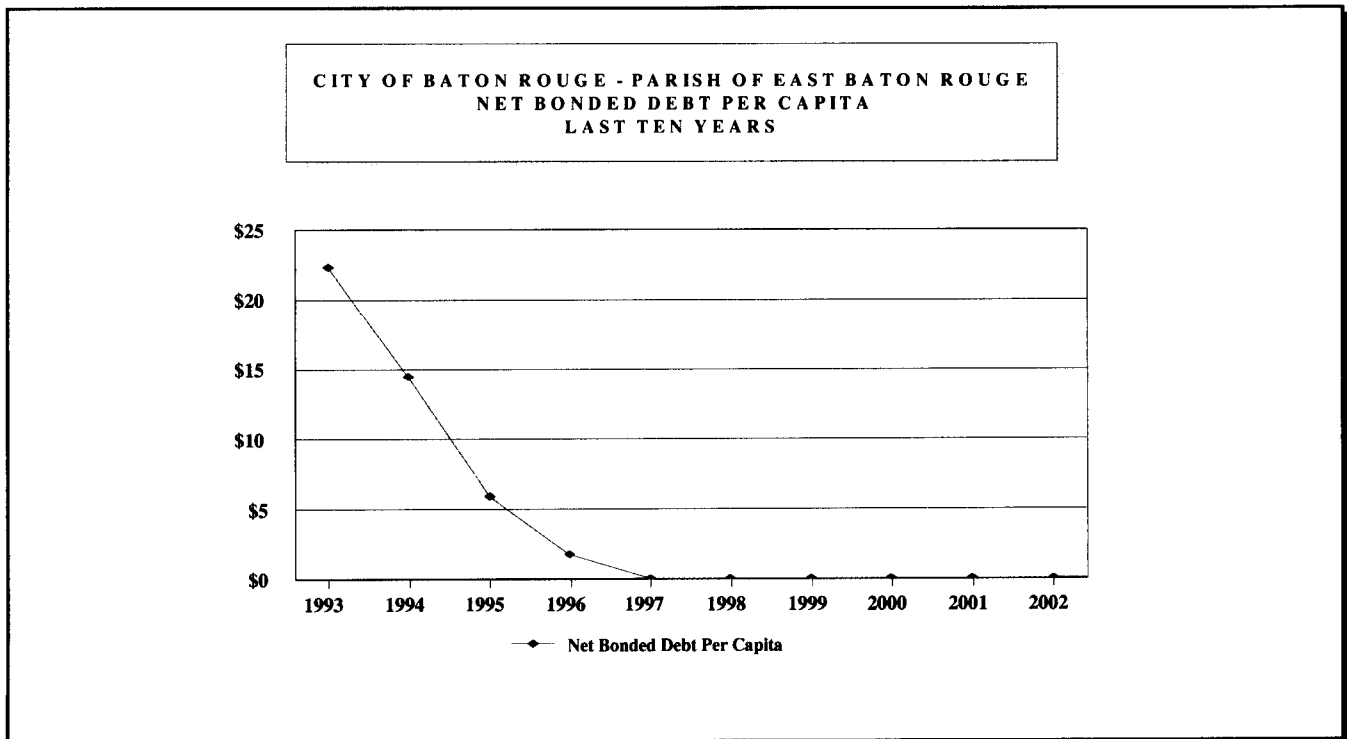
**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
RATIO OF NET BONDED DEBT TO ASSESSED VALUE
AND NET BONDED DEBT PER CAPITA
LAST TEN YEARS**

EXHIBIT J - 11

<u>Year</u>	<u>Population (1)</u>	<u>Assessed Value</u>	<u>General Obligation Bonded Debt</u>	<u>Less Debt Service Fund (3)</u>	<u>Net Bonded Debt (4)</u>	<u>Ratio of Net Bonded Debt to Assessed Value</u>		<u>Net Bonded Debt Per Capita</u>
1993	393,923	\$1,627,894,980	\$11,990,000	\$3,213,767	\$8,776,233	0.54	%	\$22
1994	396,364	1,674,869,070	9,330,000	3,580,668	5,749,332	0.34		15
1995	398,661	1,738,389,370	6,550,000	4,182,365	2,367,635	0.14		6
1996	399,992	1,864,291,960	3,655,000	2,944,079	710,921	0.04		2
1997	396,331	1,984,916,760	1,300,000	1,300,000	--	--		--
1998	396,556	2,110,523,938	--	--	--	--		--
1999	399,105	2,196,149,252	--	--	--	--		--
2000	412,852 (2)	2,324,089,310	--	--	--	--		--
2001	414,040	2,437,458,220	--	--	--	--		--
2002	414,833	2,533,605,400	--	--	--	--		--

- (1) Estimates - Planning Commission
 (2) Official U. S. Census
 (3) Amount available for repayment of general obligation and limited tax bond principal
 (4) Revenue bonds and excess revenue bonds, certificates of indebtedness, notes and contracts are not included in this exhibit.

Source: Comprehensive Annual Financial Report



**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
RATIO OF ANNUAL DEBT SERVICE EXPENDITURES FOR
GENERAL BONDED DEBT TO TOTAL GENERAL FUND EXPENDITURES
LAST TEN YEARS**

EXHIBIT J - 12

<u>Year</u>	<u>Principal</u>	<u>Interest (1)</u>	<u>Total Debt Service (2)</u>	<u>Total General Fund Expenditures (3)</u>	<u>Ratio of Debt Service to General Fund Expenditures</u>
1993	\$3,267,584	\$ 727,613	\$3,995,197	\$162,883,036	2.45 %
1994	2,943,306	551,651	3,494,957	163,581,634	2.14
1995	2,849,810	408,251	3,258,061	183,549,046	1.78
1996	4,101,763	291,318	4,393,081	192,866,934	2.28
1997	2,364,966	102,044	2,467,010	195,909,562	1.26
1998	1,310,943	38,416	1,349,359	220,113,074	0.61
1999	12,117	5,332	17,449	223,433,990	0.01
2000	601,409 (4)	3,683,161 (4)	4,284,570	228,695,866	1.87
2001	2,927,960 (5)	5,067,403	7,995,363	222,257,102	3.60
2002	1,878,375 (6)	4,264,246	6,142,621	235,325,513	2.61

(1) Excludes paying agent fees and other costs.

(2) Total Debt Service includes general obligation bonds, excess revenue and limited tax bonds, certificates, notes, and contracts (excluding revenue bonds and 1987 Public Improvement Certificates issued by the East Baton Rouge Sewerage Commission).

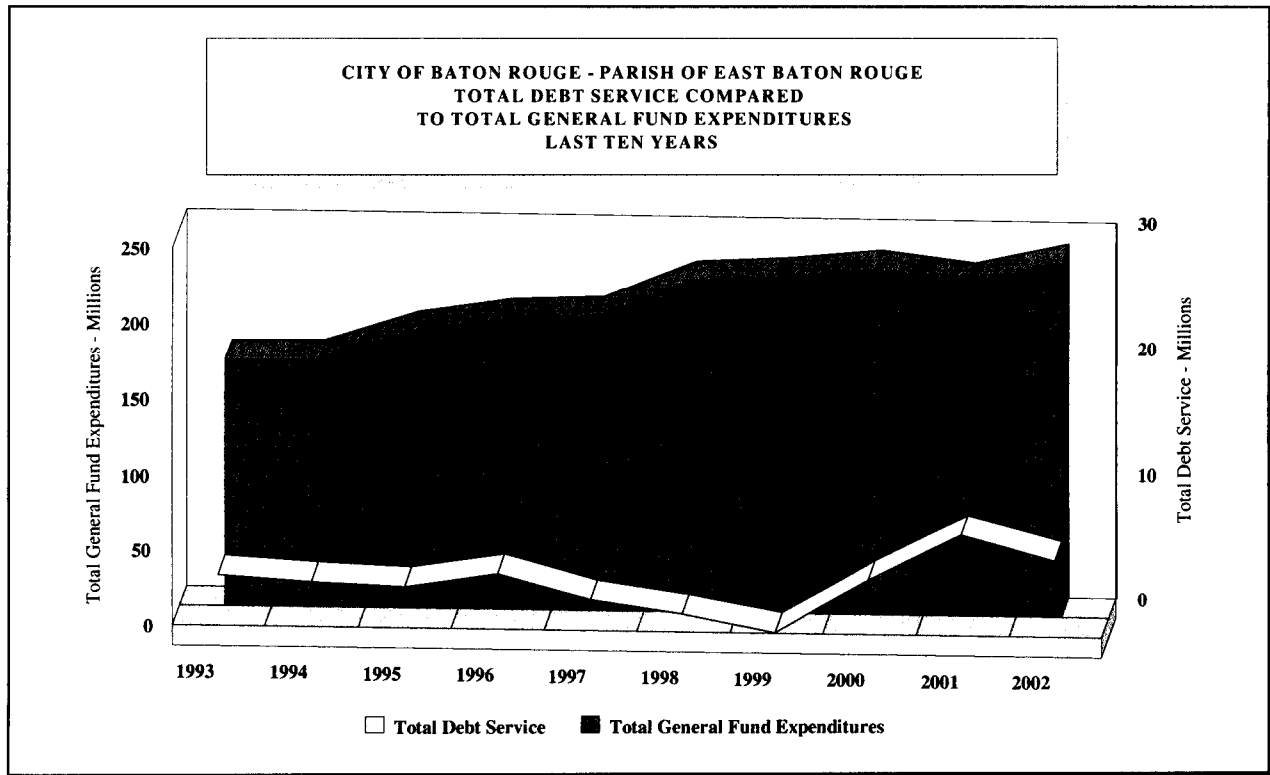
(3) Includes Expenditures and Other Uses (encumbrances not included) of the General Fund only.

(4) The City signed a long-term note with the State Municipal Police Employees' Retirement System in the amount of \$72,738,769.

(5) The Parish advance paid principal in the amount of \$1,840,373 on the LA Community Development Authority note.

(6) The Parish advance paid principal in the amount of \$840,000 on the LA Community Development Authority note.

Source: Comprehensive Annual Financial Report



**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
COMPUTATION OF DIRECT AND OVERLAPPING DEBT
DECEMBER 31, 2002**

	<u>Gross Debt Outstanding</u>	<u>Amounts in Debt Service Fund For Principal</u>	<u>Net Debt Outstanding</u>
<u>City of Baton Rouge:</u>			
2002A Variable Rate Taxable Refunding	\$ 25,900,000	\$ 954,112	\$ 24,945,888
2002B Fixed Rate Taxable Refunding	47,550,000	--	47,550,000
<u>Parish of East Baton Rouge:</u>			
LA Community Development Authority	<u>4,388,500</u>	<u>--</u>	<u>4,388,500</u>
Total direct debt	<u>77,838,500</u>	<u>954,112</u>	<u>76,884,388</u>
<u>Overlapping Debt:</u>			
City of Baker	1,945,000	1,141,373	803,627
City of Zachary	710,462	--	710,462
Hospital Service District No. 1 (Lane Memorial Hospital)	9,490,952	983,647	8,507,305
St. George Fire Protection District	2,040,842	--	2,040,842
East Baton Rouge Parish School System	4,121,324	--	4,121,324
Port of Greater Baton Rouge	<u>8,323,156</u>	<u>298,617</u>	<u>8,024,539</u>
Total overlapping debt	<u>26,631,736</u>	<u>2,423,637</u>	<u>24,208,099</u>
Total direct and overlapping debt	<u>\$ 104,470,236</u>	<u>\$ 3,377,749</u>	<u>\$ 101,092,487</u>
2002 Population			
Per Capita			

<u>Parish</u>		<u>City</u>	
<u>Percent</u>	<u>Share of Debt</u>	<u>Percent</u>	<u>Share of Debt</u>
100 %	\$ 24,945,888	100 %	\$ 24,945,888
100	47,550,000	100	47,550,000
100	<u>4,388,500</u>	46	<u>2,018,710</u>
	<u>76,884,388</u>		<u>74,514,598</u>
100	803,627	--	--
100	710,462	--	--
100	8,507,305	--	--
100	2,040,842	--	--
100	4,121,324	46	1,895,809
100	<u>8,024,539</u>	100	<u>8,024,539</u>
	<u>24,208,099</u>		<u>9,920,348</u>
	<u>\$ 101,092,487</u>		<u>\$ 84,434,946</u>
	<u>414,833</u>		<u>229,132</u>
	<u>\$244</u>		<u>\$368</u>

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
SUMMARY OF REVENUE BOND COVERAGE
LAST TEN YEARS**

EXHIBIT J - 14

SCHEDULE A - GREATER BATON ROUGE PARKING AUTHORITY

<u>Year</u>	<u>Gross Revenue (1)</u>	<u>Expenses (2)</u>	<u>Available for Debt Service</u>	<u>Debt Service Requirements</u>			<u>Coverage</u>
				<u>Principal</u>	<u>Interest (3)</u>	<u>Total</u>	
1993	\$ 980,926	\$380,078	\$600,848	\$300,000	\$291,574	\$591,574	1.02
1994	985,613	388,995	596,618	320,000	273,409	593,409	1.01
1995	1,078,744	350,245	728,499	340,000	254,810	594,810	1.22
1996	945,085	345,018	600,067	360,000	235,279	595,279	1.01
1997	898,680	350,271	548,409	385,000	212,594	597,594	0.92
1998	944,364	387,047	557,317	410,000	183,130	593,130	0.94
1999	1,028,511	332,846	695,665	435,000	160,798	595,798	1.17
2000	1,025,283	333,335	691,948	460,000	128,140	588,140	1.18
2001	1,019,752	337,918	681,834	495,000	95,214	590,214	1.16
2002	997,114	354,057	643,057	525,000	61,030	586,030	1.10

SCHEDULE B - PUBLIC IMPROVEMENT SALES TAX - SEWER (1/2%)

<u>Year</u>	<u>Gross Revenue (4)</u>	<u>Expenses (5)</u>	<u>Available for Debt Service</u>	<u>Debt Service Requirements</u>			<u>Coverage</u>
				<u>Principal</u>	<u>Interest (3)</u>	<u>Total</u>	
1993	\$21,671,535	\$245,108	\$21,426,427	\$ 970,000	\$ 5,389,762	\$ 6,359,762	3.37
1994	23,595,872	295,723	23,300,149	1,545,000	9,541,639	11,086,639	2.10
1995	25,167,277	292,682	24,874,595	3,065,000	9,968,885	13,033,885	1.91
1996	27,378,976	289,369	27,089,607	3,605,000	12,168,515	15,773,515	1.72
1997	28,111,049	310,592	27,800,457	4,080,000	12,752,811	16,832,811	1.65
1998	29,939,127	313,501	29,625,626	4,444,000	12,397,987	16,841,987	1.76
1999	30,466,913	323,639	30,143,274	4,810,000	11,604,018	16,414,018	1.84
2000	31,209,926	289,000	30,920,926	6,110,000	13,924,207	20,034,207	1.54
2001	30,417,224	265,929	30,151,295	6,630,000	13,408,005	20,038,005	1.50
2002	30,745,621	284,997	30,460,624	7,210,000	13,868,884	21,078,884	1.45

Continued

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
SUMMARY OF REVENUE BOND COVERAGE
LAST TEN YEARS**

EXHIBIT J - 14
(Continued)

SCHEDULE C - CITY SALES TAX (2%)

<u>Year</u>	<u>Gross Revenue (6)</u>	<u>Expenses (7)</u>	<u>Available for Debt Service</u>	<u>Debt Service Requirements</u>			<u>Coverage</u>
				<u>Principal</u>	<u>Interest (3)</u>	<u>Total</u>	
1993	\$68,602,851	\$ --	\$68,602,851	\$2,640,000	\$8,611,534	\$11,251,534	6.10
1994	70,508,633	--	70,508,633	4,565,000	8,552,838	13,117,838	5.38
1995	73,551,183	--	73,551,183	4,960,000	8,213,678	13,173,678	5.58
1996	77,653,910	--	77,653,910	5,385,000	7,783,874	13,168,874	5.90
1997	80,565,270	--	80,565,270	5,860,000	7,312,606	13,172,606	6.12
1998	77,582,757	360,000	77,222,757	5,640,000	7,548,727	13,188,727	5.86
1999	79,171,844	--	79,171,844	6,000,000	5,421,613	11,421,613	6.93
2000	78,274,925	--	78,274,925	5,620,000	6,336,631	11,956,631	6.55
2001	78,508,665	--	78,508,665	7,035,000	5,903,227	12,938,227	6.07
2002	77,319,666	--	77,319,666	8,565,000	6,560,011	15,125,011	5.11

SCHEDULE D - PARISH SALES TAX (2%)

<u>Year</u>	<u>Gross Revenue (6)</u>	<u>Expenses (7)</u>	<u>Available for Debt Service</u>	<u>Debt Service Requirements</u>			<u>Coverage</u>
				<u>Principal</u>	<u>Interest (3)</u>	<u>Total</u>	
1993	\$22,347,862	\$ --	\$22,347,862	\$230,000	\$426,269	\$656,269	34.05
1994	25,258,905	--	25,258,905	245,000	411,849	656,849	38.45
1995	29,129,135	--	29,129,135	260,000	396,093	656,093	44.40
1996	32,626,109	--	32,626,109	275,000	379,217	654,217	49.87
1997	34,683,096	--	34,683,096	295,000	361,042	656,042	52.87
1998	42,429,476	88,591	42,340,885	315,000	340,777	655,777	64.57
1999	43,959,488	--	43,959,488	340,000	156,853	496,853	88.48
2000	44,821,104	--	44,821,104	320,000	189,993	509,993	87.89
2001	45,601,245	--	45,601,245	440,000	176,072	616,072	74.02
2002	48,233,190	--	48,233,190	470,000	156,952	626,952	76.93

- (1) Total operating revenues plus non-operating revenues plus operating transfers in
- (2) Total operating expenses plus non-operating expenses less depreciation and debt service interest on revenue bonds
- (3) Fiscal charges included
- (4) Total sales tax revenues plus interest earnings on sales tax revenues
- (5) Total sales tax collection costs
- (6) Total general sales and use taxes in the general and debt service funds plus interest earnings on sales tax revenues in the City and Parish Sales Tax Bonds Debt Service Funds and operating transfers in
- (7) Refunding bond issuance costs



**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
DEMOGRAPHIC STATISTICS
LAST TEN YEARS**

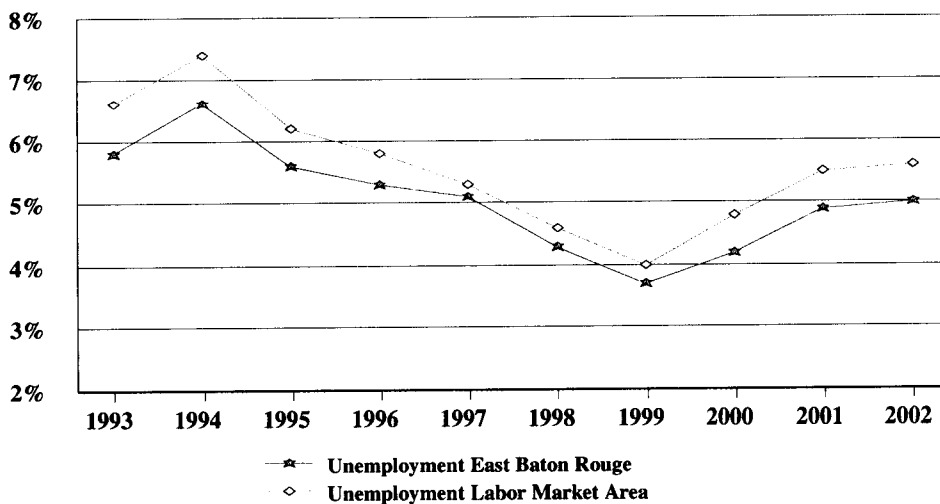
EXHIBIT J - 15

<u>Year</u>	<u>Popu- lation (1)</u>	<u>Per Capita Income (3)</u>	<u>Median Age (1)</u>	<u>Public School Enrollment (4)</u>	<u>Unem- ployment East Baton Rouge (5)</u>	<u>Unem- ployment Labor Market Area (6)</u>
1993	393,923	18,148	29.9	60,643	5.8	6.6
1994	396,364	18,798	29.9	59,026	6.6	7.4
1995	398,661	19,288	29.9	57,430	5.6	6.2
1996	399,992	20,484	29.9	55,970	5.3	5.8
1997	396,331	22,361	29.9	53,379	5.1	5.3
1998	396,556	23,077	29.9	55,507	4.3	4.6
1999	399,105	23,561	29.9	54,443	3.7	4.0
2000	412,852 (2)	25,592	31.5	52,213	4.2	4.8
2001	414,040	26,604	31.5	51,258	4.9	5.5
2002	414,833	25,956	31.5	52,570	5.0 (7)	5.6 (7)

All information is Parishwide

- (1) Estimates - Louisiana Tech University for the U.S. Bureau of Census
- (2) Official U.S. Census
- (3) Estimates - Bureau of Economic Analysis
- (4) East Baton Rouge Parish School Board
- (5) Louisiana Department of Labor - Benchmark rates for East Baton Rouge Parish only - These data are disaggregated using claims for unemployment compensation and population sharing ratios which are applied to present market area estimates and are valid only for the allocation of manpower revenue sharing funds.
- (6) Louisiana Department of Labor - Baton Rouge Labor Market Area includes East Baton Rouge, Ascension, Livingston, and West Baton Rouge Parishes. The Labor Market Rate reflects unemployment in Baton Rouge and the surrounding area. Baton Rouge serves as the focus of employment for many of the parishes that border it.
- (7) Preliminary figures

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
UNEMPLOYMENT RATE
LAST TEN YEARS**



**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
CONSTRUCTION AND BANK DEPOSITS
LAST TEN YEARS**

EXHIBIT J - 16

<u>Year</u>	<u>Commercial Construction (2)</u>		<u>Residential Construction (2)</u>		<u>Bank Deposits (1) (In Thousands)</u>
	<u>Number Of Permits</u>	<u>Value</u>	<u>Number Of Permits</u>	<u>Value</u>	
1993	920	\$133,669,625	2,542	\$129,633,256	\$12,519,825
1994	948	205,269,598	2,529	123,468,138	16,502,452
1995	958	210,975,208	2,160	93,878,466	17,685,694
1996	1,037	262,585,974	2,312	109,909,237	19,428,938
1997	1,104	197,840,970	2,081	100,546,972	19,214,205
1998	870	218,408,621	2,182	107,752,471	4,697,591 (4)
1999	991	279,127,563	2,382	117,686,932	5,263,770
2000	907	276,550,291	1,832	97,868,821	5,180,209
2001	837	281,290,772	2,343	122,285,336	See Below
2002	938	307,698,093	2,121	128,520,845	See Below

	<u>Bank Deposits (In Thousands) (1)</u>	
	<u>June 30, 2002</u>	<u>June 30, 2001</u>
Hibernia National Bank	\$1,468,889	\$1,358,189
Bank One, N.A.	2,406,672	1,548,842
Alliance Bank of Baton Rouge	51,100	46,508
Whitney National Bank	257,006	259,738
Regions Bank of Louisiana	248,882	282,796
Bank One Trust Company, National Association	23,187	23,359
Hancock Bank of Louisiana	613,184	521,503
Union Planters Bank	568,840	540,597
Britton & Koontz First National Bank	29,999	32,855
AmSouth Bank	77,430	86,501
Liberty Bank & Trust Company	17,361	14,928
Citizens Bank & Trust Company	38,754	33,501
Bank of West Baton Rouge	49,081	44,308
Bank of Zachary	89,968	83,912
Business Bank of Baton Rouge	87,307	75,793
First National Banker's Bank	74,223	58,983
First Bank and Trust	57	--
First Bank	33,287	23,131
Dillard National Bank	500	100
The Highlands Bank	1,183	--
Clinton Bank & Trust Company	6,286	5,831
Fidelity Bank & Trust Company	71,727	76,929
Total Deposits	<u>\$6,214,923</u>	<u>\$5,118,304</u>

All Information is Parishwide

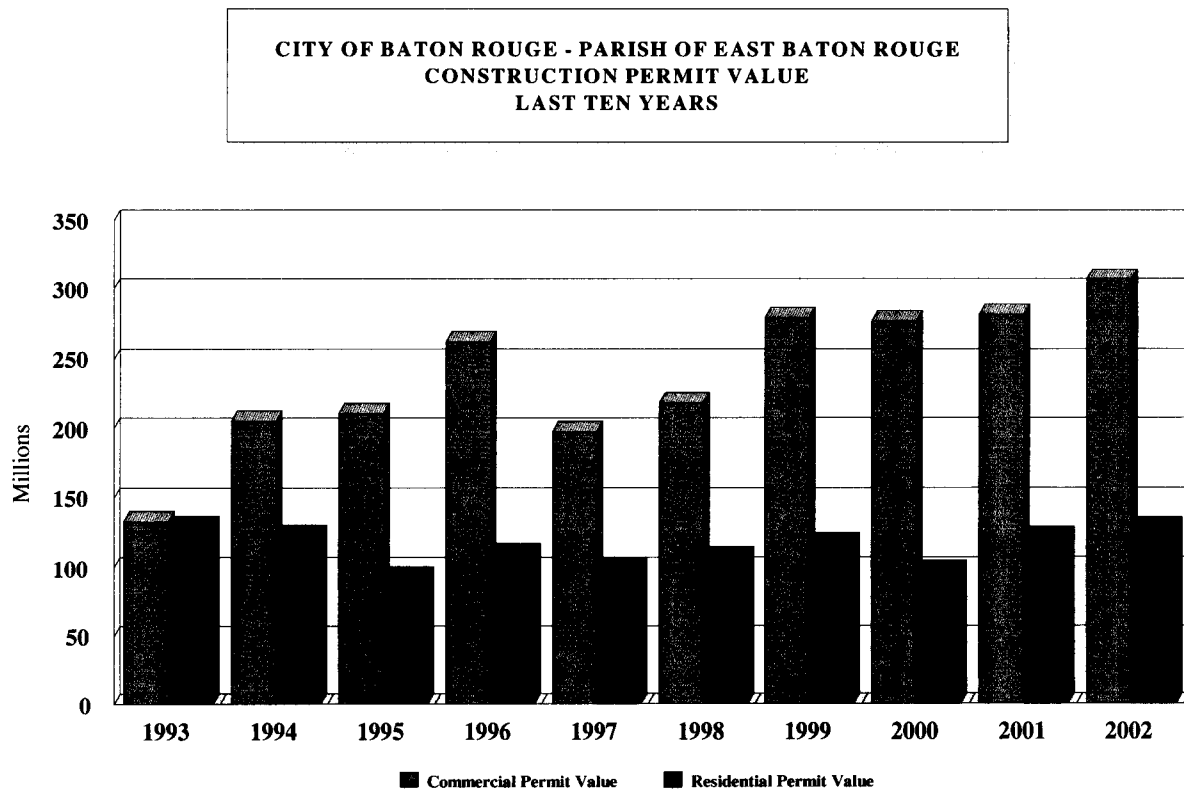
(1) Source: Louisiana State Office of Financial Institutions

(2) Source: Department of Public Works - Inspection Division

Continued

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
CONSTRUCTION AND BANK DEPOSITS
LAST TEN YEARS**

EXHIBIT J - 16
(Continued)



**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
MISCELLANEOUS STATISTICS
DECEMBER 31, 2002**

EXHIBIT J - 17

Date of Incorporation (1)	July 6, 1817
Form of Government (2)	Mayor - Council City-Parish Consolidation
Area (3)	City 76.55 sq. miles Parish 472.10 sq. miles
Number of Street Lights (4)	34,508
Fire Protection (5) (City Only)	
Number of Stations	19
Number of Fire Fighters and Officers (exclusive of volunteer fire fighters)	555
Police Protection (6) (City Only)	
Number of Stations	4
Number of Police Officers	657
Education (Public Pre-K - 12 & Charter)* (7)	
Attendance Centers	102
Number of Teachers	4,253
Number of Students	52,570
Sewers* (4)	
Pumping Stations	435
Secondary Treatment Plants	3
Value of Building Permits Issued (4)	
1998	\$ 332,373,441
1999	\$ 403,515,293
2000	\$ 381,308,186
2001	\$ 409,420,878
2002	\$ 441,693,034
Recreation and Culture* (8)	
Number of Libraries	12
Number of Volumes	1,740,952
Employees* (9) (Primary Government)	
Classified	4,387
Unclassified	100
Elected	26

***Parishwide**

- (1) Foundation for Historical Louisiana, The Baton Rouge Story: An Historical Sketch of Louisiana's Capital City, c. 1967.
- (2) "The Plan of Government" of the Parish of East Baton Rouge and the City of Baton Rouge
- (3) Planning Commission
- (4) Department of Public Works
- (5) Fire Department
- (6) Police Department
- (7) East Baton Rouge Parish School Board. This is the official count on which state funding is based.
- (8) East Baton Rouge Parish Library
- (9) Human Resources

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
MISCELLANEOUS STATISTICS
DECEMBER 31, 2002**

EXHIBIT J - 17
(Continued)

<u>Population (1)</u>	<u>City</u>	<u>Parish</u>
1988	241,557	386,176
1989	242,045	384,006
1990	219,531	380,105
1991	221,208	383,983
1992	223,622	390,763
1993	226,647	393,923
1994	228,101	396,364
1995	230,460	398,661
1996	231,219	399,992
1997	231,276	396,331
1998	232,637	396,556
1999	234,226	399,105
2000	227,818	412,852
2001	227,818	414,040
2002	229,132	414,833

(1) Source: Estimates - Planning Commission

Ten Largest Employers by Industry (2)

Company Name

Public Schools	East Baton Rouge Parish School Board
University	Louisiana State University - Baton Rouge
Retail	Wal-Mart Stores, Inc.
Government	City of Baton Rouge - Parish of East Baton Rouge
Petroleum Products	Exxon Corporation - Houston, TX
Chemical Products	
Plastic Products	
Hospital	Our Lady of the Lake Regional Medical Center
Health Care	Innovative Rehab Agency
Construction	J E Merit Construction, Inc.
Pipe Fabrication Business	Shaw International Inc.
University	Louisiana State University - Agriculture Center

(2) Source: Louisiana Department of Labor - based on information available as of the first quarter of 2002.
Includes firms with 1,000 or more employees.

